United States **Batent** and Trademark (Pffice Serial No.: 10/676,297 Docket No.: 17209-503 September 30, 2003 Filed: Conf.No.: 8191 Art Unit: 3691 Applicant(s): Emerson P. Iones, Et Al. Examiner: Ali. Hatem M. Method and system for analyzing a capital structure for a company For:

Mailstop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

AMENDMENT AND RESPONSE

Sir:

Further to the Non-Final Office Action dated April 27, 2010 (hereinafter "Office Action"), and in view of the following amendments and remarks, Applicant requests entry thereof and reconsideration of the above-referenced application.

A Listing of the Claims are reflected in the listing of claims begin on page 2.

Remarks begin on page 6 of this paper.

 $35\, USC\, \S\, 103$ remarks begin on page 6 of this paper.